IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO.101 OF 2004

Commissioner of Central Excise ..Appellant.

V/s.

M/s.Empire Industries ..Respondent.

Mr.S.S.Pakale with Y.R. Mishra i/b. Dr.T.C.Kaushik for appellant.

CORAM : V.C. DAGA AND
J.P.DEVADHAR, JJ.

DATED : 21ST SEPTEMBER, 2005.

P.C. :-

. Heard learned counsel for the Revenue. The Tribunal recorded its finding as under :-

> " Heard both sides and perused the records. It is apparent that the impugned goods are used as parts of the machine, as explained above. In the definition of capital goods contained in Rule 57Q, parts of machinery falling in whatever heading are included as capital goods. The machinery in which the impugned goods have been used are not stated to be the ineligible ones. Hence the parts thereof whatever be their nature, whether significant, durable or needing frequent replacements, are all covered by the scope of the definition of 'parts'. "

. Considering the aforesaid finding, no substantial question of law is involved. Appeal is dismissed in limine with no order with no order as to costs.

(V.C. DAGA, J.)

(J.P.DEVADHAR, J.)